

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE TREMONT SECURITIES LAW, STATE LAW AND INSURANCE LITIGATION	:	MASTER FILE NO.:
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This Document Relates to:	:	08 CIV. 11117 (TPG)
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All Actions.	:	
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CERTIFICATE OF SERVICE

I, Andrew S. Halpern, hereby certify as follows:

1. I am an attorney associated with the law firm of Otterbourg, Steindler, Houston & Rosen, P.C., the attorneys for Philadelphia Financial Life Assurance Company in this matter.

2. On May 11, 2011, I served true and correct copies of the Objection of Philadelphia Financial Life Assurance Company to Settling Class Plaintiffs' Motions for Approval of Stipulation of Partial Settlement Plans of Allocation, and the Notice of Philadelphia Financial Life Assurance Company's Intention to Appear and Present Evidence at Fairness Hearing to be Held with Respect to Settling Class Plaintiffs' Motions for Approval of Stipulation of Partial Settlement and Plans of Allocation, by first class mail upon the persons and entities referred to below, by depositing true copies of same in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York, enclosed in post-paid sealed envelopes properly addressed to each of the parties shown below, with postage affixed thereto:

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Dated: New York, New York
May 12, 2011

/s/ Andrew S. Halpern
Andrew S. Halpern